

of soil into a lush area of tree farms," said an Arbor Day Foundation press release.

If Clinton vetoes the GOP's tax plan and leaves the estate tax in place, the Thigpen family may not be able to maintain that sound stewardship after Chester dies. Family members say they may be forced to clear-cut several stands of timber and sell the lumber just to pay the estate tax.

As they say, money, especially when it's meant to pay the tax collector, doesn't grow on trees.

TAXING DEATH—TOP MARGINAL ESTATE TAX RATES

Country	Rate (Percent)
Japan	70
U.S.	55
Taiwan	50
South Korea	45
France, Great Britain	40
Germany, Sweden	30
Belgium	28.5
Netherlands	27
Chile, Italy	25
Denmark, Hong Kong	15
Singapore	10
Poland	7
Brazil	6
Argentina, Australia, Canada, China, India, Indonesia, Mexico	0

Source: American Council for Capital Formation.

TO HONOR THE THIRTEEN FIREFIGHTERS WHO LOST THEIR LIVES IN THE BOWEN-MERRILL FIRE

HON. JULIA CARSON

OF INDIANA

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Ms. CARSON. Mr. Speaker, I rise today to pay tribute to the 13 dedicated Indianapolis Fire Department firefighters who lost their lives while bravely and courageously battling a horrific fire at the Bowen-Merrill book house.

The fire started at 3:08 PM on St. Patrick's Day, March 17, 1890. Shortly after the fire began, great streams of fire could be seen shooting from the bookstore located at 16-18 West Washington Street in downtown Indianapolis. To keep the fire from spreading to valuable properties located on Meridian and Illinois Streets, a monumental effort was made to contain the fire.

Eighty-six firefighters battled the giant blaze. Thirteen firefighters lost their lives when the roof to the building collapsed. Posthumously, tributes were extended to: Thomas Black, John Burkhardt, Andrew Cherry, George Faulkner, Ulysses Glazier, George Glenn, Albert Hoffman, William Jones, David Lowry, B.F. Plummer, Epsy Stormer, Anthony Voltz, and Henry Woodruff.

On August 13, 1999, the Indianapolis Fire Department paid tribute to their fallen comrades. The clouds rolling through the skies of downtown Indianapolis purposely seemed to keep clear of the area directly above the tribute ceremony. There is no doubt that the 13 fallen heroes had a clear view of the tremendous respect and appreciation that our community has for their sacrifice.

As we approach the twilight of the 20th Century it is abundantly clear that their faithful commitment to duty exemplifies the spirit of the men and women of the Indianapolis Fire

Department who heroically serve our community.

Mr. Speaker, it is fitting as we prepare to cross the threshold of the 21st Century that we remember and honor those who selflessly lost their lives at the end of the 19th Century.

TWO FIREFIGHTERS PROVIDE EXEMPLARY SERVICE

HON. BENJAMIN A. GILMAN

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. GILMAN. Mr. Speaker, I rise to commend two of my constituents, William Herman and Evan DeVries. Mr. Herman and Mr. DeVries are both volunteer firefighters with over fifty years of service in Rockland County.

William Herman began his firematic career by serving in the Federal Fire Service at Camp Shanks in Orangeburg during the Second World War and as a member of the Hook and Ladder Company in Pearl River.

After the War, he joined the Excelsior Fire Engine Company, where he has now served for more than fifty years. He has served as Lieutenant and Captain in Excelsior, and answered more than 8,000 fire calls for assistance from his fellow citizens in his half century career.

William Herman was also the first fire instructor for the county of Rockland, one of the founders of the modern Fire Training Center in Pomona, and a constant advocate for education for firefighters. In his career as an instructor, William Herman has taught more than 10,000 firefighters, and has himself taken more than 5,000 hours of training, to keep himself fully aware of changes in the fire service and fire technology.

At 85 years of age, he is still active in service as an instructor, and as a member of the excelsior Engine Company.

Evan DeVries, now in his seventy first year, has served for fifty years as a volunteer firefighter in the Nyack and Pearl River Fire Departments. After serving as chief in the Pearl River Fire Department from 1974 to 1976, he is an active driver with the Excelsior Fire Engine Company, responding weekly to the hundreds of alarms the company handles every year.

Mr. Speaker, in a day and age when community service is so much out of vogue in some quarters, the example of volunteer fireman, William Herman and Evan DeVries, should be commended. Their century of service to the people of Rockland County and to my Congressional District should be appropriately noted by this Congress.

PERSONAL EXPLANATION

HON. SOLOMON P. ORTIZ

OF TEXAS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. ORTIZ. Mr. Speaker, on rollcall No. 389, I was present and voted, but my vote was not recorded correctly. Had my vote been recorded correctly, I would have voted "yea."

TRIBUTE TO RALPH CONSELYEA

HON. SANDER M. LEVIN

OF MICHIGAN

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. LEVIN. Mr. Speaker, during our summer recess, a City which I am proud to represent and in which I live, Royal Oak, lost one of its greatest and proudest sons, Ralph Conselyea.

His business activities were centered there. So was his sense of community and they merged to benefit all of the citizens of Royal Oak. Its downtown is today so vital that often forgotten is its days of difficulties in the 60's and 70's. In those days, Ralph Conselyea whipped into action and joined in the purchase and renovation of key properties.

His good works spread beyond downtown into every corner of the City—through the Lions Club, the Goodfellows and many other groups.

Ralph Conselyea for decades was considered "Mr. Royal Oak."

He was always willing to respond to requests for information and advice, and I was among the many who benefitted from his wisdom and kindly spirit.

As we reconvene, it is fitting that we promptly take formal note of the lost felt by so many and to express sincerest condolences to his wife and the entire Conselyea family.

HONORING THE RETIREMENT OF FRED DEARBORN, CIVILIAN EXECUTIVE ASSISTANT, U.S. ARMY ROCK ISLAND ARSENAL

HON. LANE EVANS

OF ILLINOIS

IN THE HOUSE OF REPRESENTATIVES

Wednesday, September 8, 1999

Mr. EVANS. Mr. Speaker, I rise today to honor the exemplary public service of Mr. Fred Dearborn, who is retiring after serving over 15 years as the Civilian Executive Assistant at the Rock Island Arsenal. As a tireless champion of the Arsenal and its dedicated workforce, Fred deserves the praise that comes with a job that has been well done.

Fred Dearborn is one of the finest public servants I have had the pleasure to work with. He is truly a credit to the U.S. Army and its hardworking civilian employees.

Fred's career in the Army has spanned over 30 years. From his days as an engineer at the Red River Army Depot to becoming the Civilian Executive Assistant at the Arsenal, he has become recognized as one of the best in the business. He is also widely known as being one of the nicest and most honest people in the Army community. These are attributes that in my mind truly sum up Fred as a person. They also reveal why he has become a recognized leader at the Arsenal, in the Army and in the Quad Cities.

These leadership skills were greatly needed over the last two decades as the arsenal went through rapidly changing times. Fred served as the Civilian Executive during the military buildup of the early 80's through the draw-down of our Armed Forces during the last decade. Through his stewardship during these